

Exhibit D

PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE

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Professional and Paraprofessional Detail by Category Code
 February 1, 2023 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/02/23	Vinni Toppi	Analyze/Reconcile Claims	Call with Debtor's team re: claims analysis; review data file submitted	0.8	995	796.00
02/08/23	Vinni Toppi	Analyze/Reconcile Claims	Prepare summary of orphan creditors; compare to scheduled/ filed claims; submit to counsel	0.6	995	597.00
		Analyze/Reconcile Claims Total		1.4		1,393.00
02/07/23	Kevin Clancy	Attendance at Committee Meetings	Committee call.	1.2	995	1,194.00
02/07/23	Molly Jobe	Attendance at Committee Meetings	Attend WINC UCC update meeting.	1.2	875	1,050.00
02/07/23	Vinni Toppi	Attendance at Committee Meetings	Participate in committee status meeting	1.2	995	1,194.00
		Attendance at Committee Meetings Total		3.6		3,438.00
02/01/23	Paula Lourenco	Case administration (including retention matters)	Email to J Manning (CRC) re: professionals' detail for December 2022.	0.1	300	30.00
02/01/23	Paula Lourenco	Case administration (including retention matters)	Email to K Clancy, V Toppi (CR) re: status update of monthly statement for the period through December 31, 2022.	0.1	300	30.00
02/02/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel re: CR and CRC's first monthly statement/invoice and supporting documents through December 31, 2022, copy to appropriate recipients.	0.2	300	60.00
02/06/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel's office re: notice, CR and CRC's first monthly application, exhibits A-D, copies to appropriate recipients.	0.2	300	60.00
02/09/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from J Manning (CRC) re: professionals' detail information for January 2023.	0.1	300	30.00
02/10/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel re: CR and CRC's second monthly statement and supporting documents for January 2023, copy to appropriate recipients.	0.2	300	60.00
02/11/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to K Clancy (CR) re final second monthly application; email to/from counsel's office re: notice, CR and CRC's second monthly application, exhibits A-E, copies to appropriate recipients.	0.2	300	60.00
		Case administration (including retention matters) Total		1.1		330.00
02/02/23	Kevin Clancy	Document Request/Response	Review document hold letter.	0.2	995	199.00
		Document Request/Response Total		0.2		199.00
02/01/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of statement/invoice for UCC.	1.7	300	510.00
02/01/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees, coding for/in support of CR and CRC's fee statement for the period through December 31, 2022.	1.4	300	420.00
02/01/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees for/in preparation of monthly fee statement.	1.1	300	330.00

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Professional and Paraprofessional Detail by Category Code
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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/02/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fee schedule, supporting documents for CR/CRC's monthly statement.	1.3	300	390.00
02/02/23	Paula Lourenco	Document Review/Index	Emails from/to J Manning (CRC) re: professionals' fees; review/analysis of professionals' fees/CRC through January 2023; emails to/from J Manning (CRC) re: same.	0.3	300	90.00
02/02/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of supporting documents, summaries/charts for preparation of CR and CRC's first monthly statement/invoice.	1.6	300	480.00
02/02/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through December 31, 2022; emails to K Clancy and V Toppi (CR) re: same.	0.9	300	270.00
02/02/23	Paula Lourenco	Document Review/Index	Emails from/to V Toppi, copy K Clancy (CR) re: first monthly statement/invoice, comments; review, prepared/updated exhibits, one page cover statement.	1.1	300	330.00
02/03/23	Paula Lourenco	Document Review/Index	Review/analysis, prepared/updated exhibits for/in support of, preparation of CR and CRC's first monthly application.	0.9	300	270.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of January 2023 statement for UCC.	1.3	300	390.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees for/in preparation of January 2023 monthly fee statement.	1.1	300	330.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees, coding for/in support of CR and CRC's fee statement for the period through January 31, 2023.	1.2	300	360.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fee schedule, supporting documents for CR/CRC's January 2023 second monthly statement.	1.6	300	480.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of supporting documents, summaries/charts for preparation of CR and CRC's second monthly statement.	1.9	300	570.00
02/09/23	Paula Lourenco	Document Review/Index	Continued review/analysis, preparation of professionals activity/code, charts for, in support of CR and CRC's second monthly fee statement for January 2023.	1.3	300	390.00
02/10/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers for, in support of second monthly statement.	1.4	300	420.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/10/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through January 31, 2023, one page cover statement; emails to/from K Clancy, to V Toppi (CR) re: same.	1.6	300	480.00
02/10/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of CohnReznick and CRC's second monthly application, exhibits A-E for/in support of the second monthly application; email to K Clancy, to V Toppi (CR) re: same, draft final attached.	1.1	300	330.00
02/15/23	Vinni Toppi	Document Review/Index	Review docket and pleadings	0.2	995	199.00
		Document Review/Index Total			23.0	7,039.00
02/02/23	Kevin Clancy	Monthly and Interim Fee Applications	Review fee app.	0.5	995	497.50
02/02/23	Vinni Toppi	Monthly and Interim Fee Applications	Review/edit fee app; exchange emails w P Lourenco	0.8	995	796.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's monthly application for the period ending December 31, 2022.	1.4	300	420.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of narrative summaries for each project category, for/in support of CR and CRC's first monthly application.	1.2	300	360.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of monthly fee application for the period through and including December 31, 2022.	1.1	300	330.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of CR and CRC's First Monthly Fee Application in accordance with the interim compensation order.	1.7	300	510.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's first monthly pleadings for December 2022.	1.4	300	420.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's first monthly fee application for the period ending December 31, 2022.	1.1	300	330.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's first monthly fee application.	0.6	300	180.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's first monthly application for December 2022.	0.7	300	210.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's first monthly application for December 2022.	0.7	300	210.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CohnReznick and CRC's first monthly application, exhibits A-D for/in support of the monthly application; email to K Clancy, to/from V Toppi (CR) re: same, draft final attached.	1.4	300	420.00
02/04/23	Kevin Clancy	Monthly and Interim Fee Applications	Review first interim fee app.	0.5	995	497.50
02/10/23	Kevin Clancy	Monthly and Interim Fee Applications	Review draft January fee statement.	0.5	995	497.50
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's second monthly application for January 2023.	1.6	300	480.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of narrative summaries for each project category, for/in support of CR and CRC's second monthly application.	1.4	300	420.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of CR and CRC's Second Monthly Statement Application for the period January 1, 2023 through and including January 31, 2023.	2.1	300	630.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's second monthly fee application.	0.4	300	120.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's second monthly application for January 2023.	0.4	300	120.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's second monthly application for January 2023.	0.4	300	120.00
02/11/23	Kevin Clancy	Monthly and Interim Fee Applications	Review January fee application.	0.5	995	497.50
		Monthly and Interim Fee Applications Total		20.4		8,066.00
02/09/23	Vinni Toppi	Operating Reports/Results	Review fee applications filed on docket; highlight items for additional analysis	0.4	995	398.00
02/21/23	Kevin Clancy	Operating Reports/Results	Review MORs.	0.2	995	199.00
02/24/23	Vinni Toppi	Operating Reports/Results	Review January MOR's; draft email/comments to counsel.	0.4	995	398.00
		Operating Reports/Results Total		1.0		995.00
02/25/23	Kevin Clancy	Plan and Disclosure Statement	Review POR and trust agreement; correspond with counsel.	1.0	995	995.00
		Plan and Disclosure Statement Total		1.0		995.00
02/14/23	Vinni Toppi	Prepare/Review Cash Collateral Budgets	Exchange emails re: professional fee reserve and invoicing	0.2	995	199.00
		Prepare/Review Cash Collateral Budgets Total		0.2		199.00
02/05/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review updated cash schedule; correspond re: UCC call.	0.3	995	298.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/05/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Update cash analysis for committee update	0.6	995	597.00
02/06/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Prepare committee update report re: cash balances and claims	0.6	995	597.00
02/07/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review draft deck.	0.4	995	398.00
02/07/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Discuss edits with G. Angelich; update report draft	0.3	995	298.50
02/10/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review correspond re: cash position.	0.2	995	199.00
		Prepare/Review Flash Report for Period Ending Total		2.4		2,388.00
02/02/23	Paula Lourenco	Review of Proposed Transactions of Debtors	Review/analysis of debtor's motion establishing procedures for monthly compensation and reimbursement of expenses for professionals, review of court order.	0.4	300	120.00
02/28/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Review update to UCC; motions filed by the Debtor.	0.5	995	497.50
		Review of Proposed Transactions of Debtors Total		0.9		617.50
02/02/23	Kevin Clancy	Review/Analyze Historical Information	Call with counsel re: D&O investigation.	0.8	995	796.00
02/02/23	Vinni Toppi	Review/Analyze Historical Information	Call with professionals re: historical reporting and analysis needed for D&O claims; download SEC filings; review documents	0.8	995	796.00
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Review and analyzed 10-K and 10-Q reports for Winc	1.5	575	862.50
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Exported balance sheet statements from 10K and 10Qs	1.0	575	575.00
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Analyzed 10Q 6.30.22 to check for a going concern issued by the auditors	1.5	575	862.50
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Reviewed and analyzed 10K to extract information regarding a going concern issued by the auditors	1.3	575	747.50
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Prepared excel to compare balance sheets extracted from 10K and 10Q	1.2	575	690.00
02/03/23	Vinni Toppi	Review/Analyze Historical Information	Review SEC filings; discuss analysis with L. Swonke	0.8	995	796.00
02/06/23	Lydia Swonke	Review/Analyze Historical Information	Analyzed and reviewed 6.30.22 10Q for going concern details	1.2	575	690.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/06/23	Lydia Swonke	Review/Analyze Historical Information	Formatted excel file to display balance sheet statements from each 10Q and 10K	1.8	575	1,035.00
02/06/23	Lydia Swonke	Review/Analyze Historical Information	Finalized balance sheet comparison and analyzed Quarterly change	1.8	575	1,035.00
02/10/23	Kevin Clancy	Review/Analyze Historical Information	Review hold letter; correspond with counsel re: investigations.	0.2	995	199.00
Review/Analyze Historical Information Total				13.9		9,084.50
Grand Total				69.1		34,744.00

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CohnReznick LLP and CohnReznick Capital Markets Securities, LLC
February 1, 2023 through and including February 28, 2023
Summary of Professional and Paraprofessional Timekeepers
By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*	Fee
Vinni Toppi	Partner	Analyze/Reconcile Claims	1.40	995	1,393.00
		Activity Subtotal:			\$ 1,393.00
Kevin Clancy	Partner	Attendance at Committee Meetings	1.20	995	1,194.00
Vinni Toppi	Partner	Attendance at Committee Meetings	1.20	995	1,194.00
Molly Jobe	Director	Attendance at Committee Meetings	1.20	875	1,050.00
		Activity Subtotal:			\$ 3,438.00
Paula Lourenco	Paraprofessional	Case Administration	1.10	300	330.00
		Activity Subtotal:			\$ 330.00
Kevin Clancy	Partner	Document Request/Response	0.20	995	199.00
		Activity Subtotal:			\$ 199.00
Vinni Toppi	Partner	Document Review/Index	0.20	995	199.00
Paula Lourenco	Paraprofessional	Document Review/Index	22.80	300	6,840.00
		Activity Subtotal:			\$ 7,039.00
Kevin Clancy	Partner	Monthly and Interim Fee Applications	2.00	995	1,990.00
Vinni Toppi	Partner	Monthly and Interim Fee Applications	0.80	995	796.00
Paula Lourenco	Paraprofessional	Monthly and Interim Fee Applications	17.60	300	5,280.00
		Activity Subtotal:			\$ 8,066.00
Kevin Clancy	Partner	Operating Reports/Results	0.20	995	199.00
Vinni Toppi	Partner	Operating Reports/Results	0.80	995	796.00
		Activity Subtotal:			\$ 995.00
Kevin Clancy	Partner	Plan and Disclosure Statement	1.00	995	995.00
		Activity Subtotal:			\$ 995.00
Vinni Toppi	Partner	Prepare/Review Cash Collateral Budgets	0.20	995	199.00
		Activity Subtotal:			\$ 199.00
Kevin Clancy	Partner	Prepare/Review Flash Report for Period Ending	0.90	995	895.50
Vinni Toppi	Partner	Prepare/Review Flash Report for Period Ending	1.50	995	1,492.50
		Activity Subtotal:			\$ 2,388.00
Kevin Clancy	Partner	Review of Proposed Transactions of Debtors	0.50	995	497.50
Paula Lourenco	Paraprofessional	Review of Proposed Transactions of Debtors	0.40	300	120.00
		Activity Subtotal:			\$ 617.50
Kevin Clancy	Partner	Review/Analyze Historical Information	1.00	995	995.00
Vinni Toppi	Partner	Review/Analyze Historical Information	1.60	995	1,592.00
Lydia Swonke	Senior Associate	Operating Reports/Results	11.30	575	6,497.50

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CohnReznick LLP and CohnReznick Capital Markets Securities, LLC
February 1, 2023 through and including February 28, 2023
Summary of Professional and Paraprofessional Timekeepers
By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*	Fee
		Activity Subtotal:			\$ 9,084.50
Grand Total			69.10		\$ 34,744.00

*As an accommodation to the Committee, the normal billing rates for CohnReznick LLP and for CohnReznick Capital Markets Securities, LLC are capped at a blended rate of \$675 per hour.